

**FISCAL GROUP  
SUMMARY**

	<u>Page #</u>	<u>Approp/ Requirements</u>	<u>Revenue/ Financing Sources</u>	<u>Local Cost</u>
<b><u>GENERAL FUND</u></b>				
ASSESSOR	4-1-1	11,810,307	437,500	11,372,807
AUDITOR/CONTROLLER-RECORDER	4-2-1	14,647,191	12,278,194	2,368,997
TREASURER/TAX COLLECTOR: TREASURER/TAX COLLECTOR	4-3-1	16,590,989	14,281,283	2,309,706
TOTAL GENERAL FUND		<u>43,048,487</u>	<u>26,996,977</u>	<u>16,051,510</u>
<b><u>SPECIAL REVENUE FUNDS</u></b>				
		<u>Approp</u>	<u>Revenue</u>	<u>Fund Balance</u>
ASSESSOR: STATE/COUNTY PROPERTY TAX ADMINISTRATION	4-1-10	3,426,950	2,179,938	1,247,012
AUDITOR/CONTROLLER-RECORDER: MICROGRAPHICS	4-2-10	418,807	-	418,807
SYSTEM DEVELOPMENT	4-2-12	15,738,417	5,000,000	10,738,417
VITAL RECORDS	4-2-15	457,244	118,000	339,244
TOTAL SPECIAL REVENUE FUNDS		<u>20,041,418</u>	<u>7,297,938</u>	<u>12,743,480</u>
<b><u>INTERNAL SERVICES FUND</u></b>				
		<u>Operating Expense</u>	<u>Revenue</u>	<u>Revenue Over (Under) Exp</u>
AUDITOR/CONTROLLER-RECORDER: RECORDS MANAGEMENT	4-2-17	146,009	173,349	27,340

# ASSESSOR

## Donald E. Williamson

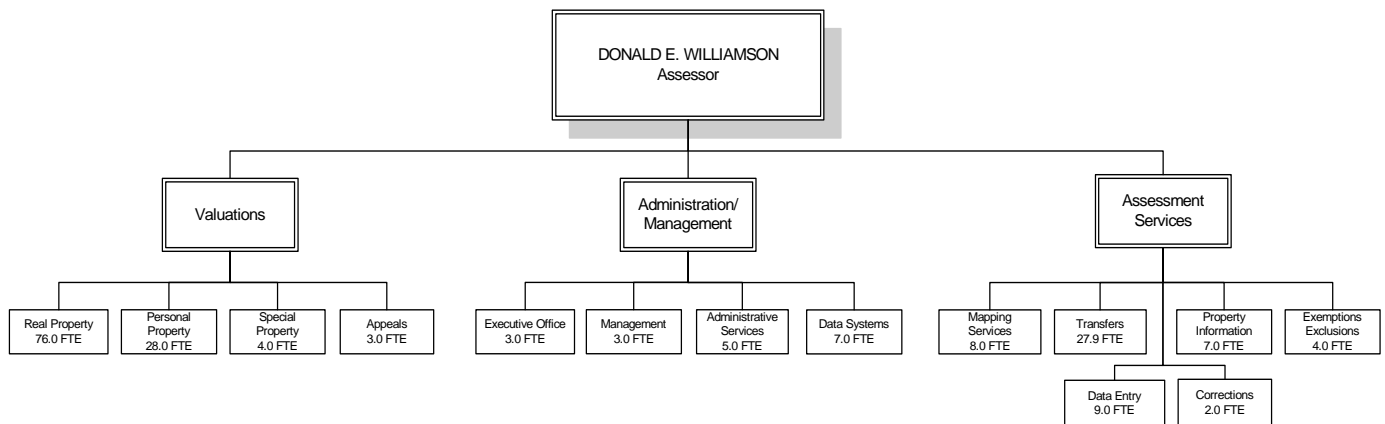
### MISSION STATEMENT

The mission of the Office of the Assessor is to perform the state mandated function to:

- a. Locate, describe, and identify ownership of all property within the county
- b. Establish a taxable value for all property subject to taxation
- c. List all taxable value on the assessment roll
- d. Apply all legal exemptions

Assessor business is performed for the public benefit in a manner that is fair, informative and with uniform treatment. It is necessary as a means of revenue generation in order to fund essential public services and efficiently operate county and state government.

### ORGANIZATIONAL CHART



### SUMMARY OF BUDGET UNITS

	2004-05				
	Appropriation	Revenue	Local Cost	Fund Balance	Staffing
Assessor	11,810,307	437,500	11,372,807		158.9
State/County Property					
Administration Program	3,426,950	2,179,938		1,247,012	29.0
<b>TOTAL</b>	<b>15,237,257</b>	<b>2,617,438</b>	<b>11,372,807</b>	<b>1,247,012</b>	<b>187.9</b>

## Assessor

### DESCRIPTION OF MAJOR SERVICES

Under California law, the Assessor establishes a value for all property including residential, commercial, business and personal. The Assessor maintains current records on approximately 675,000 parcels of real property, 43,000 business property accounts and 33,000 other assessments including boats, aircraft, and manufactured home accessories. The Assessor also administers 17 different types of property tax exemptions including homeowners, veteran, disabled veteran, church, religious, and welfare exemptions.

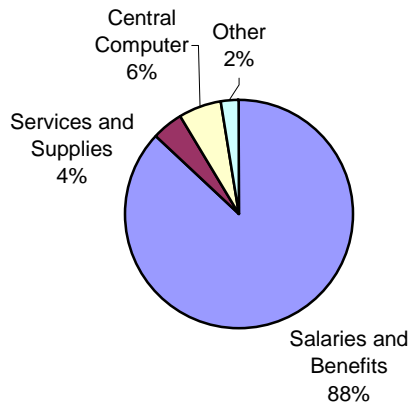
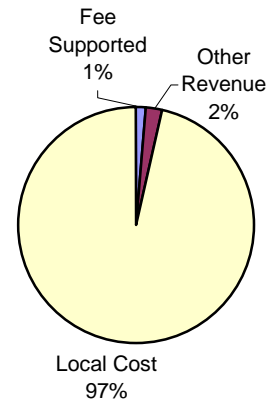


**BUDGET AND WORKLOAD HISTORY**

	<b>Actual 2002-03</b>	<b>Budget 2003-04</b>	<b>Estimate 2003-04</b>	<b>Proposed 2004-05</b>
Total Requirements	10,617,333	10,986,443	11,028,095	11,810,307
Departmental Revenue	463,745	363,210	464,102	437,500
Local Cost	10,153,588	10,623,233	10,563,993	11,372,807
Budgeted Staffing		159.9		158.9

**Workload Indicators**

Assessments - Bus/Personal	42,001	47,000	47,000	40,000
Assessments - Real Property	224,586	230,000	285,000	255,000
Assessment Appeals	1,876	4,500	2,073	2,200
Transfers of Ownership	165,152	165,000	203,000	200,000
Assessment Corrections	69,317	80,000	60,000	80,000

**2004-05 BREAKDOWN BY EXPENDITURE AUTHORITY****2004-05 BREAKDOWN BY FINANCING SOURCE**

GROUP: Fiscal  
DEPARTMENT: Assessor  
FUND: General

BUDGET UNIT: AAA ASR  
FUNCTION: General  
ACTIVITY: Finance

## ANALYSIS OF 2004-05 BUDGET

	A	B	C	D	E	B+C+D+E F	G	F+G H
	2003-04 Year-End Estimates	2003-04 Final Budget	Cost to Maintain Current Program Services (Schedule A)	Board Approved Adjustments (Schedule A)	Impacts Due to State Budget Cuts (Schedule B)	Board Approved Base Budget	Department Recommended Funded Adjustments (Schedule C)	2004-05 Proposed Budget
<b>Appropriation</b>								
Salaries and Benefits	9,456,450	9,493,391	651,569	-	-	10,144,960	107,941	10,252,901
Services and Supplies	675,200	561,970	40,207	-	(28,227)	573,950	(45,575)	528,375
Central Computer	648,697	648,697	86,025	-	-	734,722	-	734,722
Transfers	270,887	282,385	-	-	-	282,385	11,924	294,309
Total Appropriation	11,051,234	10,986,443	777,801	-	(28,227)	11,736,017	74,290	11,810,307
Oper Trans Out	(23,139)	-	-	-	-	-	-	-
Total Requirements	11,028,095	10,986,443	777,801	-	(28,227)	11,736,017	74,290	11,810,307
<b>Departmental Revenue</b>								
Taxes	281,291	225,015	-	-	-	225,015	52,485	277,500
Current Services	182,811	138,195	-	-	-	138,195	21,805	160,000
Total Revenue	464,102	363,210	-	-	-	363,210	74,290	437,500
Local Cost	10,563,993	10,623,233	777,801	-	(28,227)	11,372,807	-	11,372,807
Budgeted Staffing		159.9	-	-	-	159.9	(1.0)	158.9

DEPARTMENT: Assessor  
FUND: General  
BUDGET UNIT: AAA ASR

## SCHEDULE A

## MAJOR CHANGES TO THE BUDGET

	Budgeted Staffing	Appropriation	Departmental Revenue	Local Cost
<b>2003-04 FINAL BUDGET</b>	<b>159.9</b>	<b>10,986,443</b>	<b>363,210</b>	<b>10,623,233</b>
<b>Cost to Maintain Current Program Services</b>				
Salaries and Benefits Adjustments	-	651,569	-	651,569
Internal Service Fund Adjustments	-	126,232	-	126,232
Prop 172	-	-	-	-
Other Required Adjustments	-	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>777,801</b>	<b>-</b>	<b>777,801</b>
<b>Board Approved Adjustments During 2003-04</b>				
30% Spend Down Plan	-	-	-	-
Mid-Year Board Items	-	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Impacts Due to State Budget Cuts</b>	<b>-</b>	<b>(28,227)</b>	<b>-</b>	<b>(28,227)</b>
<b>TOTAL BASE BUDGET</b>	<b>159.9</b>	<b>11,736,017</b>	<b>363,210</b>	<b>11,372,807</b>
<b>Department Recommended Funded Adjustments</b>	<b>(1.0)</b>	<b>74,290</b>	<b>74,290</b>	<b>-</b>
<b>TOTAL 2004-05 PROPOSED BUDGET</b>	<b>158.9</b>	<b>11,810,307</b>	<b>437,500</b>	<b>11,372,807</b>



## SCHEDULE B

DEPARTMENT: Assessor  
 FUND: General  
 BUDGET UNIT: AAA ASR

## IMPACTS DUE TO STATE BUDGET CUTS

Brief Description of State Budget Cuts	Budgeted Staffing	Appropriation	Departmental Revenue	Local Cost
Impacts due to state budget cuts	-	(28,227)	-	(28,227)
This will impact the ability to provide printing and mailing of state required forms and performing field checks of properties and business audits (i.e., mileage reimbursements, travel etc.) services.				
<b>Total</b>	<b>-</b>	<b>(28,227)</b>	<b>-</b>	<b>(28,227)</b>

## SCHEDULE C

DEPARTMENT: Assessor  
 FUND: General  
 BUDGET UNIT: AAA ASR

## DEPARTMENT RECOMMENDED FUNDED ADJUSTMENTS

Brief Description of Program Adjustment	Budgeted Staffing	Appropriation	Departmental Revenue	Local Cost
1. Salaries and Benefits	(1.0)	107,941	-	107,941
Increase is due to step increases, retirement, workers comp and other benefits. This increase was offset by the reduction of overtime and a .5 Title Transfer Technician.				
2. Services and Supplies	-	(45,575)	-	(45,575)
Expenses were cut to provide funding for staff step increases. Continuous reductions in this appropriation over the last several years has put the Assessor in a position of not being able to complete mandatory tasks. Specifically, printing and mailing of state required forms and performing field checks of properties and business audits (i.e., mileage reimbursement, travel, etc.) See policy item .				
3. Transfers	-	11,924	-	11,924
Increases in non-discretionary expenses, specifically rents/leases, require adjustment in the appropriations.				
4. Revenue	-	-	74,290	(74,290)
Over the last 3 years, revenue received for state mandated penalties have exceeded expectations. In addition, sales of electronic data from the Assessor database have exceeded budget expectations. It is recommended that the revenue be increased to offset the expenditure shortages listed above. It is important to note that the overages have a direct correlation to real estate market trends. Since San Bernardino county has experience strong growth and is expected to continue with this trend, the increase of \$74,290 should be supportable. However, if the market does turn around there could be an under realization of revenue and a readjustment may be necessary.				
<b>Total</b>	<b>(1.0)</b>	<b>74,290</b>	<b>74,290</b>	<b>-</b>



## SCHEDULE D

DEPARTMENT: Assessor  
FUND: General  
BUDGET UNIT: AAA ASR

## POLICY ITEM REQUESTS

Ranking	Brief Description of Policy Item	Budgeted Staffing	Appropriation	Departmental Revenue	Local Cost
1	Increase in appropriations to provide mandatory services	-	278,244	-	278,244
	<p>Many of the services and supplies costs to efficiently operate the department were paid out of the Assessor's State Property Tax Administration Program. Since this funding source is a fixed amount over the last several years, step increases and benefit changes for this special revenue fund staff have dramatically affected the amount of funds available for services and supplies. As well as some of the salary appropriations (e.g., overtime, termination benefits, etc). In addition, previous cuts in general fund financing has reduced services and supplies even further. In order to maximize the assessment roll, and subsequently the county property tax revenue, priority was placed on utilization of staff. The continual cutting of the services and supplies appropriation has led to the department no longer having the financial resources to perform the mandatory functions. These functions include postage/printing of state required documents; local travel and mileage reimbursements for assessments/audits, and overtime to maximize roll value. Without this policy item, the department will not be able to complete its state mandated functions and will have a direct affect on the ability to generate property tax revenue.</p>				
Total		-	278,244	-	278,244

## SCHEDULE E

DEPARTMENT: Assessor  
FUND: General  
BUDGET UNIT: AAA ASR

## FEE REQUEST SUMMARY

Brief Description of Fee Request	Budgeted Staffing	Appropriation	Departmental Revenue	Local Cost
Proposition 58	2.0	112,500	112,500	-
<p>Reimbursement of costs to process the claim for a reassessment exclusion based on a parent to child transfer. New Fee of \$50.00</p> <p>Historically the clerical related functions of the exclusion claim processing was performed by 2.0 Clerk III's. For the past 2 years, clerical help from other units have been assigned on temporary and rotating basis amounting to nearly 1.0 FTE. This assignment of additional resources is needed due to the dramatic increase in exclusion claim form filings. The increases are primarily attributed to increased transfer activity in general and the growing awareness of the availability of exclusions and their benefits to property owners.</p> <p>Claims for the last 4 year are as follows: 2000 - 2,528 2001 - 2,535 2002 - 3,647 2003 - 5,405</p> <p>The impact of this workload increase is felt equally by the appraisal staff. By analyzing the appraisal tasks related to the various aspects of exclusion claim processing 1.0 Appraiser I is also needed to address this mandated workload issue.</p>				
Proposition 193	-	2,500	2,500	-
Reimbursement of costs to process the claim for a reassessment exclusion based on a grandparent to grandchild transfer. New fee of \$50.00.				
Proposition 60	-	10,000	10,000	-
Reimbursement of costs to process claims for exclusion based on replacement dwelling. New Fee of \$50.00.				
Parcel Combinations	-	12,500	12,500	-
Reimbursement of costs for processing requests to combine parcels for the purpose of consolidating tax bills. New fee of \$50.00.				
Timeshare fees	-	82,612	82,612	-
Adjustment of fees to correspond with current processing costs to administer timeshare properties. Fee increase from \$10.00 to \$25.00.				
Electronic Maps	-	800	800	-
Fee increase from \$3.00 to \$10.00 to provide ability to provide Assessor maps in electronic (PDF) format.				
Total	2.0	220,912	220,912	-





2004-05 REVISED/NEW FEE REQUESTS  
PROGRAM SUMMARY

GROUP NAME: Fiscal  
DEPARTMENT NAME: Assessor  
FUND NAME : General  
BUDGET UNIT: AAA ASR  
PROGRAM: Property Valuation

PROGRAM APPROPRIATIONS AS CURRENTLY BUDGETED	
Budgeted Appropriations	\$ 11,810,307

PROGRAM APPROPRIATIONS IF FEE REVISIONS ARE ACCEPTED	
Revised Appropriations	\$ 12,031,219

DIFFERENCES (See Following Page for Details)	
	\$ 220,912

PROGRAM FUNDING SOURCES AS CURRENTLY BUDGETED	
Current Fee Revenue for listed fees	35,388
Fee Revenue for fees not listed	124,612
Non Fee Revenue	277,500
Local Cost	11,372,807
Budgeted Sources	\$ 11,810,307

PROGRAM FUNDING SOURCES IF FEE REVISIONS ARE ACCEPTED	
Fee Revenue for listed fees	256,300
Fee Revenue for fees not listed	124,612
Non Fee Revenue	277,500
Local Cost	11,372,807
Revised Sources	\$ 12,031,219

	220,912
	-
	-
	-
	\$ 220,912

SUMMARY OF JUSTIFICATION FOR FEE REQUEST(S)	
Loss of General Fund Subsidy	28,227
Increased Employee Related Costs	107,941
Increased Inflationary Costs	84,744
Other	-
Total	\$ 220,912

Briefly Describe the Summary of Justification for Fee Request(s) and the Budgetary Impact to Program if Fee(s) are approved:  
See Attached.



**2004-05 REVISED/NEW FEE REQUESTS  
SUMMARY OF JUSTIFICATION AND BUDGETARY IMPACT**

**GROUP NAME:** Fiscal  
**DEPARTMENT NAME:** Assessor  
**FUND NAME :** General  
**BUDGET UNIT:** AAA ASR  
**PROGRAM:** Property Valuation

**Briefly Describe the Summary of Justification for Fee Requests(s) and the Budgetary Impact to Program if Fee(s) are approved:**

Prior to 2004-05, many of the services and supplies costs to efficiently operate the department were paid out of the Assessor's State Property Tax Administration Program. Since this funding source is a fixed amount, the step increases and benefit changes for these special revenue fund staff over the last several years, have dramatically affected the amount of funds available for services and supplies. Previous cuts in general fund financing have reduced services and supplies even further. In order to maximize the assessment roll, and subsequently the county property tax revenue, priority was placed on utilization of staff. The continual cutting of the services and supplies appropriation has left the department in a position where it is no longer has the financial resources to perform the mandatory functions.

Since the department's services and supplies are at an inadequate level and general fund financing is limited, a review of the fee structure of other county Assessor Office's was performed. It was discovered that several of the comparable counties were charging for the processing of taxpayer claims and other services. These fees are allowed under the California code and reasonable based on the staff time required for processing. In addition, during the fiscal year 2003-04 an electronic version of the Assessor's maps has become available. The current fee structure only provides a means for selling paper maps and therefore its is necessary to add the mechanism for selling them in an electronic format as well.

Failure to capture full reimbursement for these fees would result in inadequate funding for services and supplies in the 2004-05 budget.





2004-05 REVISED/NEW FEE REQUESTS  
FEE SUMMARY

GROUP NAME: Fiscal  
DEPARTMENT NAME: Assessor  
FUND NAME : General  
PROGRAM: Property Valuation

CURRENT FEE ORDINANCE/ CODE SECTION	FEE TITLE/ DESCRIPTION	CURRENT FEE	CURRENT UNITS IN BUDGET	CURRENT FEE REVENUE	PROPOSED FEE	PROPOSED UNITS	PROPOSED/ NEW FEE REVENUE	CHANGE IN FEE	CHANGE IN UNITS	CHANGE IN REVENUE	INCREASE IN APPROP	JUSTIFICATION FOR REQUEST INCLUDE BUDGETARY IMPACT IF FEE IS APPROVED
16.023(m)	Proposition 58 - Reassessment exclusion: parent to child	\$ -	-	\$ -	\$ 50.00	2,250	\$ 112,500	\$ 50.00	2,250	\$ 112,500	\$ 112,500	Gov't code section 17851 authorizes a local agency to assess fees to cover costs from persons which benefit from the statute. The addition of this fee will increase revenue to the department.
16.023(p)	Proposition 193 - Reassessment exclusion: grandparent to grandchild	\$ -	-	\$ -	\$ 50.00	50	\$ 2,500	\$ 50.00	50	\$ 2,500	\$ 2,500	Gov't code section 17851 authorizes a local agency to assess fees to cover costs from persons which benefit from the statute. The addition of this fee will increase revenue to the department.
16.023(n)	Proposition 60 - Exclusion for replacement dwelling	\$ -	-	\$ -	\$ 50.00	200	\$ 10,000	\$ 50.00	200	\$ 10,000	\$ 10,000	Gov't code section 17851 authorizes a local agency to assess fees to cover costs from persons which benefit from the statute. The addition of this fee will increase revenue to the department.
16.023(y)	Parcel Combinations for purpose of combining tax bills	\$ -	-	\$ -	\$ 50.00	250	\$ 12,500	\$ 50.00	250	\$ 12,500	\$ 12,500	Gov't code section 17851 authorizes a local agency to assess fees to cover costs from persons which benefit from the statute. The addition of this fee will increase revenue to the department.
16.023(z)	Timeshare - setup	\$ 10.00	-	\$ -	\$ 25.00	-	\$ -	\$ 15.00	-	\$ -	\$ -	Revenue and Taxation (R&T) code section 2188.8 (G) allows a fee to be applied to timeshare parcels to recover the initial and on-going costs of separate assessments. These fees have not been adjusted to reflect current expenses within the last 20 years.
16.023(z)	Timeshare - annual	\$ 3.00	11,796	\$ 35,388	\$ 10.00	11,800	\$ 118,000	\$ 7.00	4	\$ 82,612	\$ 82,612	See above. This item covers the annual review.
16.023(aa)	Special Analysis - Clerical	\$ -	-	\$ -	\$ 22.00	-	\$ -	\$ 22.00	-	\$ -	\$ -	See above
16.023(aa)	Special Analysis - Systems Analyst	\$ -	-	\$ -	\$ 36.75	-	\$ -	\$ 36.75	-	\$ -	\$ -	See above



2004-05 REVISED/NEW FEE REQUESTS  
FEE SUMMARY

GROUP NAME: Fiscal  
DEPARTMENT NAME: Assessor  
FUND NAME : General  
PROGRAM: Property Valuation

CURRENT FEE ORDINANCE/ CODE SECTION	FEE TITLE/ DESCRIPTION	CURRENT FEE	CURRENT UNITS IN BUDGET	CURRENT FEE REVENUE	PROPOSED FEE	PROPOSED UNITS	PROPOSED/ NEW FEE REVENUE	CHANGE IN FEE	CHANGE IN UNITS	CHANGE IN REVENUE	INCREASE IN APPROP	JUSTIFICATION FOR REQUEST INCLUDE BUDGETARY IMPACT IF FEE IS APPROVED
16.023(a)(1)	Map Images (1-50)	\$ -	-	\$ -	\$ 2.00	50	\$ 100	\$ 2.00	50	\$ 100	\$ 100	Paper copies of maps have been available for sale for several years. Over the last year, the entire set of maps have been converted into digital images (PDF). This fee is to provide a mechanism to sell the maps on electronic media.
16.023(a)(1)	Map Images (51-200)	\$ -	-	\$ -	\$ 1.00	200	\$ 200	\$ 1.00	200	\$ 200	\$ 200	See above
16.023(a)(1)	Map Images (201 and up)	\$ -	-	\$ -	\$ 0.50	1,000	\$ 500	\$ 0.50	1,000	\$ 500	\$ 500	See above
16.023(aa)	Special Analysis - Appraiser	\$ -	-	\$ -	\$ 38.00	-	\$ -	\$ 38.00	-	\$ -	\$ -	New rate to provide fee structure for special requests to perform assessment related analysis. Although seldom used, other comparable counties have this fee structure in place for unique requests received from the public.
16.023(aa)	Special Analysis - Technician	\$ -	-	\$ -	\$ 26.75	-	\$ -	\$ 26.75	-	\$ -	\$ -	See above

## State/County Property Tax Administration Program

### DESCRIPTION OF MAJOR SERVICES

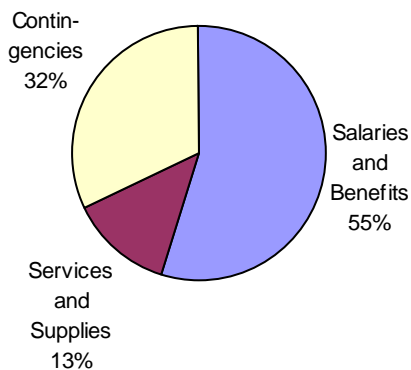
On February 13, 1996, the Board of Supervisors approved an agreement with the State of California to participate in a state/county property tax administration program for calendar year 1996. The agreement provided a loan of \$2,139,938 for 1996, with a provision for the same in the following two calendar years. The State passed legislation extending this program through calendar year 2002.

Effective January 1, 2002, the State legislature approved authorization of AB589. This bill creates the State-County Property Tax Grant Program to replace the prior loan program. The grant is effective starting with calendar year 2002 and is authorized for the County until calendar year 2007. As with the prior loan program, these funds are intended to supplement the County's property tax administrative cost. The amount of the loan is set forth on a schedule established by the State and is the same as the previous loan program. Contingencies are used to set aside funds that are available from the State on a calendar year basis but are budgeted and managed in the County system on a fiscal year basis.

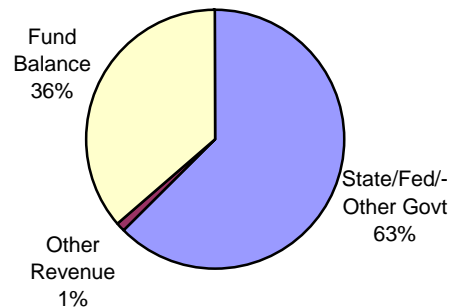
### BUDGET AND WORKLOAD HISTORY

	<b>Actual 2002-03</b>	<b>Budget 2003-04</b>	<b>Estimate 2003-04</b>	<b>Proposed 2004-05</b>
Total Appropriation	2,110,575	3,356,677	2,099,665	3,426,950
Departmental Revenue	2,183,040	2,179,938	2,169,938	2,179,938
Fund Balance		1,176,739		1,247,012
Budgeted Staffing		29.0		29.0

#### 2004-05 BREAKDOWN BY EXPENDITURE AUTHORITY



#### 2004-05 BREAKDOWN BY FINANCING SOURCE



GROUP: Fiscal  
DEPARTMENT: Assessor  
FUND: State/County Prop Tax Admin

BUDGET UNIT: RCS ASR  
FUNCTION: General  
ACTIVITY: Finance

## ANALYSIS OF 2004-05 BUDGET

	A	B	C	D	E	B+C+D+E F	G Department Recommended Funded Adjustments (Schedule C)	F+G H
	2003-04 Year-End Estimates	2003-04 Final Budget	Cost to Maintain Current Program Services (Schedule A)	Board Approved Adjustments (Schedule A)	Impacts Due to State Budget Cuts (Schedule B)	Board Approved Base Budget		2004-05 Proposed Budget
<b>Appropriation</b>								
Salaries and Benefits	1,659,663	1,760,116	114,001	-	-	1,874,117	-	1,874,117
Services and Supplies	434,802	604,474	-	-	-	604,474	(161,268)	443,206
Transfers	5,200	5,200	-	-	-	5,200	327	5,527
Contingencies	-	986,887	-	-	-	986,887	117,213	1,104,100
Total Appropriation	2,099,665	3,356,677	114,001	-	-	3,470,678	(43,728)	3,426,950
<b>Departmental Revenue</b>								
Use Of Money & Prop	30,000	40,000	-	-	-	40,000	-	40,000
State, Fed or Gov't Aid	2,139,938	2,139,938	-	-	-	2,139,938	-	2,139,938
Total Revenue	2,169,938	2,179,938	-	-	-	2,179,938	-	2,179,938
Fund Balance		1,176,739	114,001	-	-	1,290,740	(43,728)	1,247,012
Budgeted Staffing		29.0	-	-	-	29.0	-	29.0

DEPARTMENT: Assessor  
FUND: State/County Prop Tax Admin  
BUDGET UNIT: RCS ASR

## SCHEDULE A

## MAJOR CHANGES TO THE BUDGET

	Budgeted Staffing	Appropriation	Departmental Revenue	Fund Balance
<b>2003-04 FINAL BUDGET</b>	<b>29.0</b>	<b>3,356,677</b>	<b>2,179,938</b>	<b>1,176,739</b>
<b>Cost to Maintain Current Program Services</b>				
Salaries and Benefits Adjustments	-	114,001	-	114,001
Internal Service Fund Adjustments	-	-	-	-
Prop 172	-	-	-	-
Other Required Adjustments	-	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>114,001</b>	<b>-</b>	<b>114,001</b>
<b>Board Approved Adjustments During 2003-04</b>				
30% Spend Down Plan	-	-	-	-
Mid-Year Board Items	-	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Impacts Due to State Budget Cuts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL BASE BUDGET</b>	<b>29.0</b>	<b>3,470,678</b>	<b>2,179,938</b>	<b>1,290,740</b>
<b>Department Recommended Funded Adjustments</b>	<b>-</b>	<b>(43,728)</b>	<b>-</b>	<b>(43,728)</b>
<b>TOTAL 2004-05 PROPOSED BUDGET</b>	<b>29.0</b>	<b>3,426,950</b>	<b>2,179,938</b>	<b>1,247,012</b>



## SCHEDULE C

DEPARTMENT: Assessor  
 FUND: State/County Prop Tax Admin  
 BUDGET UNIT: RCS ASR

## DEPARTMENT RECOMMENDED FUNDED ADJUSTMENTS

	Brief Description of Program Adjustment	Budgeted Staffing	Appropriation	Departmental Revenue	Fund Balance
1	Services and Supplies Continual increases in salaries due to MOU and step increases have reduced the funding available for services and supplies. This reduction is necessary to fund the shortage in salaries. (Note: This fund is based on a calendar year and budgeted on a fiscal year. The coverage for this is contained in contingencies)	-	(161,268)	-	(161,268)
2	Transfers Increase to covered mandatory EHAP and Center for Employees Health and Wellness.	-	327	-	327
3	Contingencies This fund is paid by the state Department of Finance (DOF) on a calendar year basis. Since the county's budget is on a fiscal year basis, it is necessary to set aside funds received for the 2005 calendar year to cover the first 6 months in the next fiscal year. Since the majority of the funds are utilized to cover salaries, contingencies need to be increased to sufficiently cover the anticipated expenses.	-	117,213	-	117,213
<b>Total</b>		-	(43,728)	-	(43,728)



# AUDITOR/CONTROLLER-RECORDER

## Larry Walker

### MISSION STATEMENT

#### Office of the Auditor/Controller-Recorder

The mission of the Auditor/Controller-Recorder is to provide superior accounting, auditing and recording services in accordance with legal requirements and professional standards. We will perform these functions with objectivity, integrity and independence, and with constant attention to the needs of our customers and the taxpayers.

#### Our Taxpayers

We are committed to spending taxpayer dollars wisely. To this end, we are dedicated to providing our services in a cost-effective, efficient manner by taking advantage of innovation and new technology. We will promote sound financial management throughout County government and will perform budgetary control as required by law.

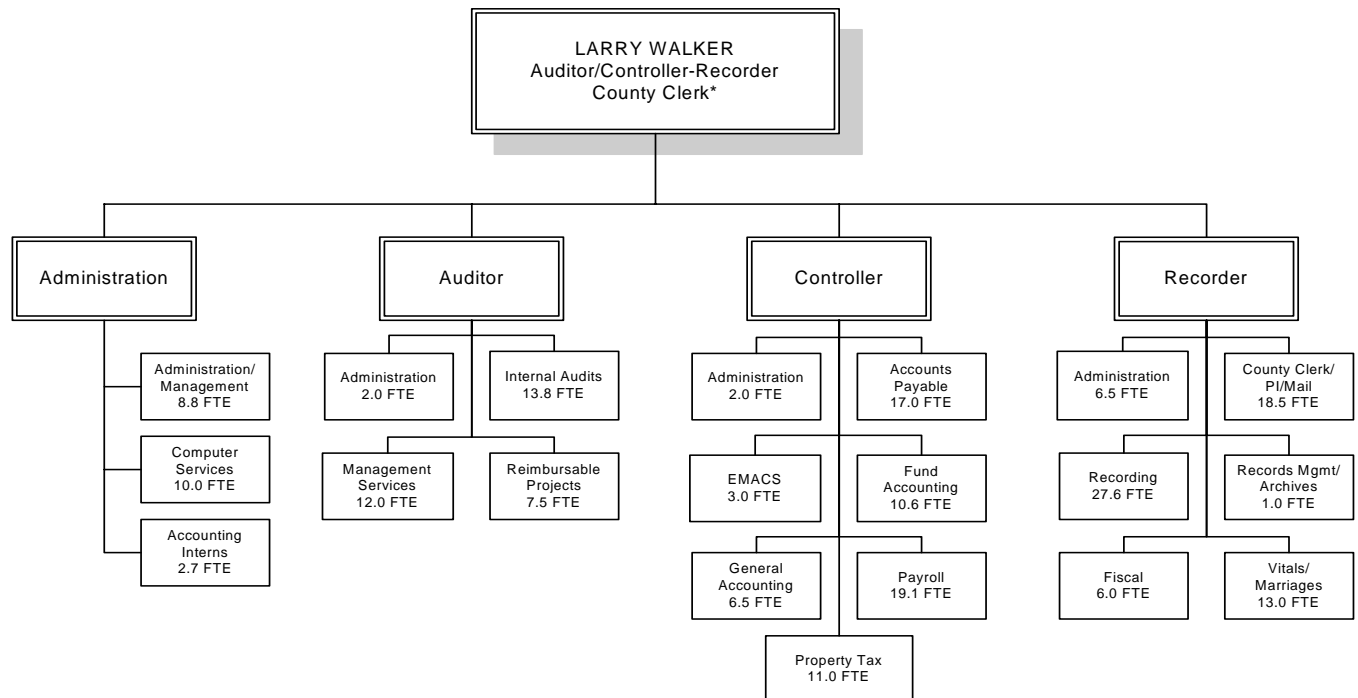
#### Our Customers

We are committed to providing a high level of quality services to our customers. We will be sensitive and responsive to our customers' needs and expectations. We will be accurate, thorough and timely in the performance of our duties and will treat our customers in a professional manner with courtesy and respect.

#### Our Employees

We are committed to providing our employees with a safe, comfortable working environment in an atmosphere of mutual respect, cooperation and non-discrimination. We will hire and train competent, knowledgeable individuals with backgrounds that will complement and enhance the abilities of our workforce and we will provide opportunities for continued professional growth and advancement. We recognize, value, and support the efforts and ideas of our employees and will provide the information and resources necessary to accomplish the goals of this organization.

### ORGANIZATIONAL CHART



Auditor/Controller-Recorder/County Clerk - 2.0 FTE



**SUMMARY OF BUDGET UNITS**

	2004-05					
	Operating Exp/ Appropriation	Revenue	Local Cost	Fund Balance	Revenue Over/ (Under) Exp	Staffing
Auditor/Controlller-Recorder	14,647,191	12,278,194	2,368,997			191.6
Micrographics	418,807			418,808		-
System Development	15,738,417	5,000,000		10,738,417		7.0
Vital Records	457,244	118,000		339,244		-
Records Management	146,009	173,349			27,340	1.0
TOTAL	31,407,668	17,569,543	2,368,997	11,496,469	27,340	199.6

**Auditor-Controller/Recorder****DESCRIPTION OF MAJOR SERVICES**

The Office of the Auditor/Controller-Recorder and County Clerk is responsible for providing a variety of accounting and document recording services. The Auditor and Controller Divisions record the collections, and perform the disbursements and audits of all county financial activities to ensure sound financial management. In addition, it is responsible for personnel payroll services, developing and implementing accounting systems, and administering the countywide cost allocation plan. The Recorder Division is responsible for accepting all documents for recording that comply with applicable recording laws, producing and maintaining official records relating to documents evidencing ownership and encumbrances of real and personal property and other miscellaneous records. The Recorder Division is also responsible for County Archives and County Clerk functions. County Archives maintains historical records relating to vital statistics, fictitious business names, and other entities required by the State to register with the County Clerk.

The Auditor/Controller-Recorder's Office is supportive of San Bernardino County's Mission, Vision and Values Statement. The role of this office is to ensure the safety and integrity of the County's finances and records. The Auditor/Controller-Recorder promotes trustworthiness in county government by maintaining and providing access to public records. The Auditor/Controller-Recorder supports the economy of the County by issuing payroll, vendor payments, and property tax allocations in a timely and efficient manner. The Auditor/Controller-Recorder offers a high level of customer service in a very cost-effective manner.

**BUDGET AND WORKLOAD HISTORY**

	<b>Actual 2002-03</b>	<b>Budget 2003-04</b>	<b>Estimate 2003-04</b>	<b>Proposed 2004-05</b>
Total Appropriation	11,894,771	12,494,542	11,869,671	14,647,191
Departmental Revenue	12,560,881	9,689,972	13,549,927	12,278,194
Local Cost	(666,110)	2,804,570	(1,680,256)	2,368,997
Budgeted Staffing		181.6		191.6

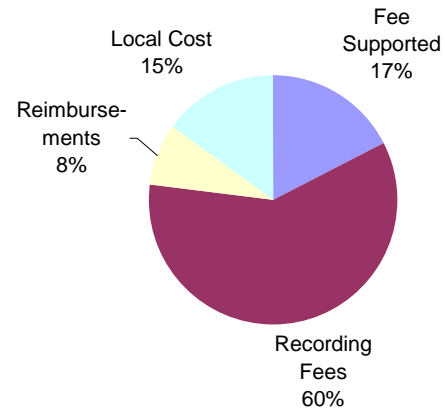
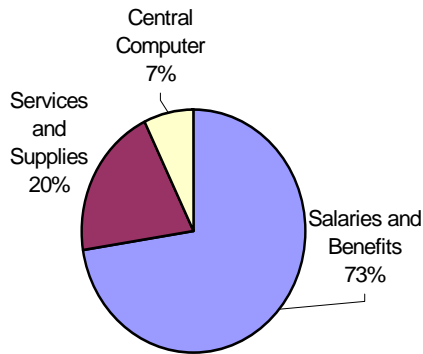
**Workload Indicators**

Marriage ceremonies performed	3,289	2,950	3,300	3,500
Notary bonds filed	2,721	2,400	2,800	2,900
Fund transfers processed	21,047	21,000	21,100	21,200
Deposits processed	12,870	12,500	12,700	12,750
Warrants issued and audited	370,903	330,000	330,000	330,000
Payroll direct deposits	482,145	481,600	464,400	464,400
Payroll warrants issued	29,526	29,900	24,100	24,100
Property tax refunds/corrections	36,131	64,700	68,500	70,000
Legal documents recorded	860,496	720,000	870,000	800,000
Audits preformed	85	76	77	77
Marriage licenses issued	9,870	9,200	10,200	10,900
Fictitious business names filed	15,941	15,105	16,000	16,400
Birth certificates issued	53,237	50,430	46,000	47,000
Marriage certificates issued	17,772	16,950	18,000	18,200
Death certificates issued	8,211	8,000	6,000	6,300



## 2004-05 BREAKDOWN BY EXPENDITURE AUTHORITY

## 2004-05 BREAKDOWN BY FINANCING SOURCE



GROUP: Fiscal  
DEPARTMENT: Auditor/Controller-Recorder  
FUND: General

BUDGET UNIT: AAA ACR  
FUNCTION: General  
ACTIVITY: Finance

## ANALYSIS OF 2004-05 BUDGET

	A	B	C	D	E	B+C+D+E F	G	F+G H
	2003-04 Year-End Estimates	2003-04 Final Budget	Cost to Maintain Current Program Services (Schedule A)	Board Approved Adjustments (Schedule A)	Impacts Due to State Budget Cuts (Schedule B)	Board Approved Base Budget	Department Recommended Funded Adjustments (Schedule C)	2004-05 Proposed Budget
<b>Appropriation</b>								
Salaries and Benefits	9,656,393	10,280,525	648,444	359,629	-	11,288,598	212,202	11,500,800
Services and Supplies	2,056,036	2,056,775	309,457	694,141	-	3,060,373	138,003	3,198,376
Central Computer	872,222	872,222	287,348	-	-	1,159,570	-	1,159,570
Improve to Struct	-	-	-	-	-	-	31,004	31,004
Transfers	83,402	83,402	-	-	-	83,402	(48,784)	34,618
Total Exp Authority	12,668,053	13,292,924	1,245,249	1,053,770	-	15,591,943	332,425	15,924,368
Reimbursements	(798,382)	(798,382)	-	(254,994)	-	(1,053,376)	(223,801)	(1,277,177)
Total Appropriation	11,869,671	12,494,542	1,245,249	798,776	-	14,538,567	108,624	14,647,191
<b>Departmental Revenue</b>								
Licenses and Permits	407,622	365,000	-	-	-	365,000	50,000	415,000
State, Fed or Gov't Aid	53,579	43,472	-	-	-	43,472	11,123	54,595
Current Services	13,017,236	9,223,500	45,000	798,776	237,443	10,304,719	1,426,280	11,730,999
Other Revenue	71,490	58,000	-	-	-	58,000	19,600	77,600
Total Revenue	13,549,927	9,689,972	45,000	798,776	237,443	10,771,191	1,507,003	12,278,194
Local Cost	(1,680,256)	2,804,570	1,200,249	-	(237,443)	3,767,376	(1,398,379)	2,368,997
Budgeted Staffing		181.6	-	10.0	-	191.6	-	191.6





DEPARTMENT: Auditor/Controller-Recorder  
 FUND: General  
 BUDGET UNIT: AAA ACR

## SCHEDULE A

## MAJOR CHANGES TO THE BUDGET

	Budgeted Staffing	Appropriation	Departmental Revenue	Local Cost
<b>2003-04 FINAL BUDGET</b>	<b>181.6</b>	<b>12,494,542</b>	<b>9,689,972</b>	<b>2,804,570</b>
<b>Cost to Maintain Current Program Services</b>				
Salaries and Benefits Adjustments	-	648,444	-	648,444
Internal Service Fund Adjustments	-	596,805	-	596,805
Prop 172	-	-	-	-
Other Required Adjustments	-	-	45,000	(45,000)
<b>Subtotal</b>	<b>-</b>	<b>1,245,249</b>	<b>45,000</b>	<b>1,200,249</b>
<b>Board Approved Adjustments During 2003-04</b>				
30% Spend Down Plan	-	-	-	-
Mid-Year Board Items	10.0	798,776	798,776	-
<b>Subtotal</b>	<b>10.0</b>	<b>798,776</b>	<b>798,776</b>	<b>-</b>
<b>Impacts Due to State Budget Cuts</b>	<b>-</b>	<b>-</b>	<b>237,443</b>	<b>(237,443)</b>
<b>TOTAL BASE BUDGET</b>	<b>191.6</b>	<b>14,538,567</b>	<b>10,771,191</b>	<b>3,767,376</b>
<b>Department Recommended Funded Adjustments</b>	<b>-</b>	<b>108,624</b>	<b>1,507,003</b>	<b>(1,398,379)</b>
<b>TOTAL 2004-05 PROPOSED BUDGET</b>	<b>191.6</b>	<b>14,647,191</b>	<b>12,278,194</b>	<b>2,368,997</b>

## SCHEDULE B

DEPARTMENT: Auditor/Controller-Recorder  
 FUND: General  
 BUDGET UNIT: AAA ACR

## IMPACTS DUE TO STATE BUDGET CUTS

Brief Description of State Budget Cuts	Budgeted Staffing	Appropriation	Departmental Revenue	Local Cost
Increased revenue in the recording of documents - Current Services	-	-	237,443	(237,443)
The reduction to local cost has been met with additional revenue, primarily from the high volume of documents recorded.				
<b>Total</b>	<b>-</b>	<b>-</b>	<b>237,443</b>	<b>(237,443)</b>



## SCHEDULE C

DEPARTMENT: Auditor/Controller-Recorder  
 FUND: General  
 BUDGET UNIT: AAA ACR

## DEPARTMENT RECOMMENDED FUNDED ADJUSTMENTS

Brief Description of Program Adjustment	Budgeted Staffing	Appropriation	Departmental Revenue	Local Cost
1. Salaries and Benefits Salaries and Benefits increase due to step increases, benefit changes and the transfer 1.0 Records Management (IRM) Supervisor from IRM to Auditor/Controller-Recorder (ACR). By moving this position to ACR allows it to be managed more effectively. The position was offset by a reduction of 1.0 Fiscal Clerk I position.	-	212,202	-	212,202
2. Services and Supplies Services and Supplies increase due to ISF charges and Board approved contract with Vavrinek, Trine, Day and Company for increased number of audits.	-	138,003	-	138,003
3. Improvement to Structures Improvement to Structures increase due to security upgrade to cameras per Sheriff's report.	-	31,004	-	31,004
4. Transfers Transfers decrease due to moving 1.0 position from IRM to ACR. In 2003-04 this position was budgeted in IRM and paid for by an operating transfer from ACR to IRM. This position is managed more effectively by moving the position to Auditor/Controller-Recorder.	-	(48,784)	-	(48,784)
5. Reimbursements Reimbursements increase due to funding more recording positions from Systems Development (SDW) budget unit.	-	(223,801)	-	(223,801)
6. License Revenue Projected increase in marriage license revenue.	-	-	50,000	(50,000)
7. State and Federal Revenue Penal Code 4750 revenues expected to increase by \$5,500. Federal Emergency Management Agency (FEMA) increase of \$5,623 in revenue due to the fires.	-	-	11,123	(11,123)
8. Current Services Revenue Increase of \$1,552,280 due to high volume of documents recorded. Decrease of \$126,000 due to Court MOU revenue per 90 day letter. The Courts no longer need services from the Auditor/Controller-Recorder for fund accounting and accounts payable services.	-	-	1,426,280	(1,426,280)
9. Other Revenue Increase in other revenue due to greater requests for special tax reports.	-	-	19,600	(19,600)
<b>Total</b>	<b>-</b>	<b>108,624</b>	<b>1,507,003</b>	<b>(1,398,379)</b>

## SCHEDULE E

DEPARTMENT: Auditor/Controller-Recorder  
 FUND: General  
 BUDGET UNIT: AAA ACR

## FEE REQUEST SUMMARY

Brief Description of Fee Request	Budgeted Staffing	Appropriation	Departmental Revenue	Local Cost
Accounting fees -- 16.023A The uniform rate is based upon cost accounting from the 2004/05 COWCAP.	-	-	31,368	(31,368)
Recorded or filed documents -- various Rates to be comparable to benchmark counties.	-	-	113,306	(113,306)
Marriage Ceremony and other marriage fees - 16.023A Rates to be comparable to benchmark counties.	-	-	63,300	(63,300)
<b>Total</b>	<b>-</b>	<b>-</b>	<b>207,974</b>	<b>(207,974)</b>





2004-05 REVISED/NEW FEE REQUESTS  
PROGRAM SUMMARY

GROUP NAME: Fiscal  
DEPARTMENT NAME: Auditor/Controller-Recorder  
FUND NAME : General  
BUDGET UNIT: AAA ACR  
PROGRAM: Various

PROGRAM APPROPRIATIONS AS CURRENTLY BUDGETED	
Budgeted Appropriations	\$ 14,647,191

PROGRAM APPROPRIATIONS IF FEE REVISIONS ARE ACCEPTED	
Revised Appropriations	\$ 14,647,191

DIFFERENCES  
(See Following Page  
for Details)

\$ -

PROGRAM FUNDING SOURCES AS CURRENTLY BUDGETED	
Current Fee Revenue for listed fees	1,630,915
Fee Revenue for fees not listed	8,987,279
Non Fee Revenue	1,660,000
Local Cost	2,368,997
Budgeted Sources	\$ 14,647,191

PROGRAM FUNDING SOURCES IF FEE REVISIONS ARE ACCEPTED	
Fee Revenue for listed fees	1,865,889
Fee Revenue for fees not listed	8,987,279
Non Fee Revenue	1,660,000
Local Cost	2,161,023
Revised Sources	\$ 14,674,191

234,974

-

-

(207,974)

\$ 27,000

SUMMARY OF JUSTIFICATION FOR FEE REQUEST(S)	
Loss of General Fund Subsidy	-
Increased Employee Related Costs	-
Increased Inflationary Costs	-
Other	-
Total	\$ -

**Briefly Describe the Summary of Justification for Fee Request(s) and the Budgetary Impact to Program if Fee(s) are approved:**  
The requested fee increases or new fees are to either (1) adjust the rates closer to the actual costs as documented by COWCAP or (2) to make the rates in line with our benchmark counties consisting of Alameda, Riverside, Orange, Ventura, Santa Clara and San Diego. Currently these costs are financed by the general fund via local cost. If these fees are approved, the local cost will be reduced accordingly.



2004-05 REVISED/NEW FEE REQUESTS  
FEE SUMMARY

GROUP NAME: Fiscal  
DEPARTMENT NAME: Auditor/Controller-Recorder  
FUND NAME : General  
PROGRAM: Various

CURRENT FEE ORDINANCE/ CODE SECTION	FEE TITLE/ DESCRIPTION	CURRENT FEE	CURRENT UNITS IN BUDGET	CURRENT FEE REVENUE	PROPOSED FEE	PROPOSED UNITS	PROPOSED/ NEW FEE REVENUE	CHANGE IN FEE	CHANGE IN UNITS	CHANGE IN REVENUE	INCREASE IN APPROP	JUSTIFICATION FOR REQUEST INCLUDE BUDGETARY IMPACT IF FEE IS APPROVED
16.023A (a)	Auditing fee	\$ 65.00	3,242	\$ 210,730	\$ 68.00	3,242	\$ 220,456	\$ 3.00	-	\$ 9,726	\$ -	A uniform rate is based upon cost accounting from the 2004/05 COWCAP.
16.023A (b)	Management Services fee	\$ 65.00	48	\$ 3,120	\$ 68.00	48	\$ 3,264	\$ 3.00	-	\$ 144	\$ -	A uniform rate is based upon cost accounting from the 2004/05 COWCAP.
16.023A (e)	General Accounting fee	\$ 65.00	2,114	\$ 137,410	\$ 68.00	2,114	\$ 143,752	\$ 3.00	-	\$ 6,342	\$ -	A uniform rate is based upon cost accounting from the 2004/05 COWCAP.
16.023A (f)	Property Tax Accounting fee	\$ 65.00		\$ -	\$ 68.00		\$ -	\$ 3.00	-	\$ -	\$ -	A uniform rate is based upon cost accounting from the 2004/05 COWCAP.
16.023A (i)	Payroll Accounting Fee	\$ 31.00	36	\$ 1,116	\$ 34.00	36	\$ 1,224	\$ 3.00	-	\$ 108	\$ -	A uniform rate is based upon cost accounting from the 2004/05 COWCAP.
16.023A (k) (1)	Special Tax Reports--plus ISD charges	\$ 65.00	1,000	\$ 65,000	\$ 68.00	1,000	\$ 68,000	\$ 3.00	-	\$ 3,000	\$ -	A uniform rate is based upon cost accounting from the 2004/05 COWCAP.
16.023A (m)	Reimbursable Projects Accounts	\$ 65.00	4,016	\$ 261,040	\$ 68.00	4,016	\$ 273,088	\$ 3.00	-	\$ 12,048	\$ -	A uniform rate is based upon cost accounting from the 2004/05 COWCAP.
16.023A (x) (1)	Recorded or filed documents 8-1/2 x 11	\$ 1.25	46,835	\$ 58,544	\$ 2.00	46,835	\$ 93,670	\$ 0.75	-	\$ 35,126	\$ -	Rate to be comparable to benchmark counties.



2004-05 REVISED/NEW FEE REQUESTS  
FEE SUMMARY

GROUP NAME: Fiscal  
DEPARTMENT NAME: Auditor/Controller-Recorder  
FUND NAME : General  
PROGRAM: Various

CURRENT FEE ORDINANCE/ CODE SECTION	FEE TITLE/ DESCRIPTION	CURRENT FEE	CURRENT UNITS IN BUDGET	CURRENT FEE REVENUE	PROPOSED FEE	PROPOSED UNITS	PROPOSED/ NEW FEE REVENUE	CHANGE IN FEE	CHANGE IN UNITS	CHANGE IN REVENUE	INCREASE IN APPROP	JUSTIFICATION FOR REQUEST INCLUDE BUDGETARY IMPACT IF FEE IS APPROVED
New- GC54985 (A) (zz)	Conformed copy	\$ -		\$ -	\$ 1.00	30,000	\$ 30,000	\$ 1.00	30,000	\$ 30,000	\$ -	Rate to be comparable to benchmark counties.
New- GC54985 (A) (hhh)	Oaths and acknowledgments			\$ -	\$ 10.00	300	\$ 30,000	\$ 1.00	30,000	\$ 30,000	\$ -	Rate to be comparable to benchmark counties.
New-GC54985 (A) (aaa)	Refunds Without Fault			\$ -	\$ 25.00	15	\$ 375	\$ 25.00	15	\$ 375	\$ -	Rate to be comparable to benchmark counties.
New-GC54985 (A) (bbb)	New Account Setup			\$ -	\$ 100.00	36	\$ 3,600	\$ 100.00	36	\$ 3,600	\$ -	Offset cost for service.
New-GC54985 (A) (ccc)	Account Fee-per change			\$ -	\$ 10.00	36	\$ 360	\$ 10.00	36	\$ 360	\$ -	Offset cost for service.
16.023A (n)	Marriage Ceremony	\$ 35.00	3,100	\$ 108,500	\$ 40.00	3,100	\$ 124,000	\$ 5.00	-	\$ 15,500	\$ -	Rate to be comparable to benchmark counties.
16.026A (p)	Marriage License	\$ 69.00	7,900	\$ 545,100	\$ 73.00	7,900	\$ 576,700	\$ 4.00	-	\$ 31,600	\$ -	Rate to be comparable to benchmark counties.
16.023A (o)	Confidential Marriage License	\$ 71.00	2,250	\$ 159,750	\$ 75.00	2,250	\$ 168,750	\$ 4.00	-	\$ 9,000	\$ -	Rate to be comparable to benchmark counties.



2004-05 REVISED/NEW FEE REQUESTS  
FEE SUMMARY

GROUP NAME: Fiscal  
DEPARTMENT NAME: Auditor/Controller-Recorder  
FUND NAME : General  
PROGRAM: Various

CURRENT FEE ORDINANCE/ CODE SECTION	FEE TITLE/ DESCRIPTION	CURRENT FEE	CURRENT UNITS IN BUDGET	CURRENT FEE REVENUE	PROPOSED FEE	PROPOSED UNITS	PROPOSED/ NEW FEE REVENUE	CHANGE IN FEE	CHANGE IN UNITS	CHANGE IN REVENUE	INCREASE IN APPROP	JUSTIFICATION FOR REQUEST INCLUDE BUDGETARY IMPACT IF FEE IS APPROVED
FC 360, FC 510 and GC 54985 (A) (ddd)	Duplicate Marriage License	\$ 5.00	360	\$ 1,800	\$ 25.00	360	\$ 9,000	\$ 20.00	-	\$ 7,200	\$ -	Rate to be comparable to benchmark counties. Statutory fee set at \$5.00--higher amount as allowed by GC 54985.
New-GC 54985 (A) (eee)	Deputy Commissioner for one day			\$ -	\$ 75.00	20	\$ 1,500	\$ 75.00	20	\$ 1,500	\$ -	Rate to be comparable to benchmark counties.
GC 26849.1, GC 26850, GC 26855, GC 26855.3 and GC 54985 (A) (eee)	Notary Public Filings	\$ 19.00	3,000	\$ 57,000	\$ 29.00	3,000	\$ 87,000	\$ 10.00	-	\$ 30,000	\$ -	Rate to be comparable to benchmark counties. Statutory fee set at \$15.00--higher amount as allowed by GC 54985.
16.023A (ii)	Power of Attorney	\$ 7.00	10	\$ 70	\$ 10.00	10	\$ 100	\$ 3.00	-	\$ 30	\$ -	Rate to be comparable to benchmark counties.
16.023A (jj)	More than one name on a power of attorney	\$ 7.00		\$ -	\$ 10.00		\$ -	\$ 3.00	-	\$ -	\$ -	Rate to be comparable to benchmark counties.
16.023A (qq)	Certificate re: capacity of public official	\$ 7.00	1,035	\$ 7,245	\$ 10.00	1,035	\$ 10,350	\$ 3.00	-	\$ 3,105	\$ -	Rate to be comparable to benchmark counties.
GC 26855.3 and GC 54985 (A) (fff)	Certificate re: Authority issued by Insurance Commissioner	\$ 7.00	1,035	\$ 7,245	\$ 10.00	1,035	\$ 10,350	\$ 3.00	-	\$ 3,105	\$ -	Rate to be comparable to benchmark counties. Statutory fee set at \$3.50--higher amount as allowed by GC 54985.
GC 26852 and GC 54985 (A) (ggg)	Certify Notary Signature	\$ 7.00	1,035	\$ 7,245	\$ 10.00	1,035	\$ 10,350	\$ 3.00	-	\$ 3,105	\$ -	Rate to be comparable to benchmark counties. Statutory fee set at \$2.25--higher amount as allowed by GC 54985.

## Micrographics

### DESCRIPTION OF MAJOR SERVICES

The Micrographics fund was established to defray the cost of converting the county recorder's documents into an electronic storage system. The budget primarily reflects expenditures in services and supplies to upgrade and maintain systems that convert the ever-present flow of paper documents to microfilm and/or digital images. With deletion of the fee in 2001, there is no revenue expected to this fund. There is no staffing associated with this budget unit.

There is no staffing associated with this budget unit.

### BUDGET AND WORKLOAD HISTORY

	<b>Actual 2002-03</b>	<b>Budget 2003-04</b>	<b>Estimate 2003-04</b>	<b>Proposed 2004-05</b>
Total Requirements	192,239	699,054	280,247	418,807
Departmental Revenue	-	-	-	-
Fund Balance		699,054		418,807

In Accordance with Section 29009 of the State Government Code, the entire unreserved fund balance must be appropriated each year. Accordingly, estimated appropriations in this budget unit are less than budgeted. The amount not expended is carried over to the subsequent year's budget.

GROUP: Fiscal  
DEPARTMENT: Auditor/Controller-Recorder  
FUND: Micrographics

BUDGET UNIT: SDV REC  
FUNCTION: General  
ACTIVITY: Finance

#### ANALYSIS OF 2004-05 BUDGET

	A	B	C	D	E	B+C+D+E F	G	F+G H
	2003-04 Year-End Estimates	2003-04 Final Budget	Cost to Maintain Current Program Services (Schedule A)	Board Approved Adjustments (Schedule A)	Impacts Due to State Budget Cuts (Schedule B)	Board Approved Base Budget	Department Recommended Funded Adjustments (Schedule C)	2004-05 Proposed Budget
<b>Appropriation</b>								
Services and Supplies	122,600	541,407	-	-	-	541,407	(122,600)	418,807
Transfers	157,647	157,647	-	-	-	157,647	(157,647)	-
Total Requirements	280,247	699,054	-	-	-	699,054	(280,247)	418,807
Fund Balance		699,054	-	-	-	699,054	(280,247)	418,807



## SCHEDULE C

DEPARTMENT: Auditor/Controller-Recorder  
 FUND: Micrographics  
 BUDGET UNIT: SDV REC

## DEPARTMENT RECOMMENDED FUNDED ADJUSTMENTS

	Brief Description of Program Adjustment	Budgeted Staffing	Appropriation	Departmental Revenue	Fund Balance
1.	Services and Supplies Reduction is due to a more accurate and conservative reflection of actual expenditures.	-	(122,600)	-	(122,600)
2.	Transfers Micrographics is no longer receiving revenue for this position. Board eliminated the fee in 7/1/02 therefore, funding will be provided by Systems Development (SDW).	-	(157,647)	-	(157,647)
<b>Total</b>		-	(280,247)	-	(280,247)





## Systems Development

### DESCRIPTION OF MAJOR SERVICES

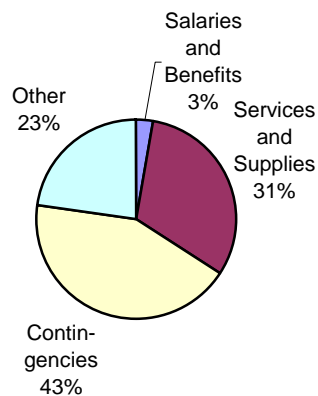
The Systems Development fund was established to support, maintain, and improve the modernized creation, retention, and retrieval of information in the county's system of recorded documents. Revenue includes fees collected pursuant to Government Code Section 27361 on legal documents. This budget year will be the first that staffing is associated with this budget unit.

### BUDGET AND WORKLOAD HISTORY

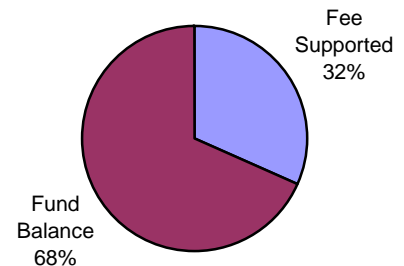
	<b>Actual 2002-03</b>	<b>Budget 2003-04</b>	<b>Estimate 2003-04</b>	<b>Proposed 2004-05</b>
Total Requirements	3,615,341	13,557,790	4,085,653	15,738,417
Departmental Revenue	4,066,883	3,380,000	4,646,280	5,000,000
Fund Balance		10,177,790		10,738,417
Budgeted Staffing		-		7.0

In Accordance with Section 29009 of the State Government Code, the entire unreserved fund balance must be appropriated each year. Accordingly, estimated appropriations in this budget unit are less than budgeted. The amount not expended is carried over to the subsequent year's budget.

### 2004-05 BREAKDOWN BY EXPENDITURE AUTHORITY



### 2004-05 BREAKDOWN BY FINANCING SOURCE



GROUP: Fiscal  
DEPARTMENT: Auditor/Controller-Recorder  
FUND: Systems Development

BUDGET UNIT: SDW REC  
FUNCTION: General  
ACTIVITY: Finance

## ANALYSIS OF 2004-05 BUDGET

	A	B	C	D	E	B+C+D+E F	G	F+G H
	2003-04 Year-End Estimates	2003-04 Final Budget	Cost to Maintain Current Program Services (Schedule A)	Board Approved Adjustments (Schedule A)	Impacts Due to State Budget Cuts (Schedule B)	Board Approved Base Budget	Department Recommended Funded Adjustments (Schedule C)	2004-05 Proposed Budget
<b>Appropriation</b>								
Salaries and Benefits	34,199	-	-	111,100	-	111,100	310,350	421,450
Services and Supplies	2,662,466	9,664,523	-	-	-	9,664,523	(4,723,946)	4,940,577
Equipment	703,433	2,798,000	-	-	-	2,798,000	(193,000)	2,605,000
Transfers	685,555	685,555	-	254,994	-	940,549	50,876	991,425
Contingencies	-	242,212	-	-	-	242,212	6,537,753	6,779,965
Total Appropriation	4,085,653	13,390,290	-	366,094	-	13,756,384	1,982,033	15,738,417
Oper Trans Out	-	167,500	-	-	-	167,500	(167,500)	-
Total Requirements	4,085,653	13,557,790	-	366,094	-	13,923,884	1,814,533	15,738,417
<b>Departmental Revenue</b>								
Current Services	4,393,602	3,380,000	-	-	-	3,380,000	1,620,000	5,000,000
Other Revenue	252,678	-	-	-	-	-	-	-
Total Revenue	4,646,280	3,380,000	-	-	-	3,380,000	1,620,000	5,000,000
Fund Balance		10,177,790	-	366,094	-	10,543,884	194,533	10,738,417
Budgeted Staffing		-	-	1.0	-	1.0	6.0	7.0

DEPARTMENT: Auditor/Controller-Recorder  
FUND: Systems Development  
BUDGET UNIT: SDW REC

## SCHEDULE A

## MAJOR CHANGES TO THE BUDGET

	Budgeted Staffing	Appropriation	Departmental Revenue	Fund Balance
<b>2003-04 FINAL BUDGET</b>	-	13,557,790	3,380,000	10,177,790
<b>Cost to Maintain Current Program Services</b>				
Salaries and Benefits Adjustments	-	-	-	-
Internal Service Fund Adjustments	-	-	-	-
Prop 172	-	-	-	-
Other Required Adjustments	-	-	-	-
<b>Subtotal</b>	-	-	-	-
<b>Board Approved Adjustments During 2003-04</b>				
30% Spend Down Plan	-	-	-	-
Mid-Year Board Items	1.0	366,094	-	366,094
<b>Subtotal</b>	1.0	366,094	-	366,094
<b>Impacts Due to State Budget Cuts</b>	-	-	-	-
<b>TOTAL BASE BUDGET</b>	1.0	13,923,884	3,380,000	10,543,884
<b>Department Recommended Funded Adjustments</b>	6.0	1,814,533	1,620,000	194,533
<b>TOTAL 2004-05 PROPOSED BUDGET</b>	7.0	15,738,417	5,000,000	10,738,417



## SCHEDULE C

DEPARTMENT: Auditor/Controller-Recorder  
 FUND: Systems Development  
 BUDGET UNIT: SDW REC

## DEPARTMENT RECOMMENDED FUNDED ADJUSTMENTS

Brief Description of Program Adjustment		Budgeted Staffing	Appropriation	Departmental Revenue	Fund Balance
1.	Salaries and Benefits Added 6.0 staff for the following positions: Automated Systems Analyst I, Automated Systems Technician, 3.0 Clerk III and Staff Analyst II.  The ACR has a number of modernization initiatives to pursue and staff is needed to achieve them. The Recorder currently provides vital records and marriage licenses through three County Libraries. Using the same libraries, the Recorder would like to extend the ability to research the grantor/grantee index and the sale of official records to the public. One Clerk III is needed at each of the three libraries. The San Bernardino County Recorder is one of two offices that has statutory authority to conduct electronic recording of documents. The Recorder currently conducts electronic recording for the Franchise Tax Board, the Treasurer/Tax Collector, and various mortgage lenders. In order to expand this service to local title companies, who strongly desire this service, one additional ASA I and one additional AST are needed to install and support new software and the systems at the title companies. The complexity of the Recorder's office has increased in the past few years to enable the division to keep up with the workload. A Staff Analyst II is needed to - prepare and monitor contracts, RFPs, and management projects - coordinate studies of operations, work flow, training, and finances - develop policies and procedures to improve operations - Analyze and make recommendations on revenues and expenditures -review and make recommendations on new and pending legislation. The total cost of these six positions is \$280,939 and will be completely funded from the special revenue fund. There is no impact to the General Fund or local cost.	6.0	310,350	-	310,350
2.	Services and Supplies Beginning this fiscal year only the amount to be expended in services and supplies in 2004-05 will be budgeted. The remaining balance will be moved to contingencies. The \$2,500,000 budgeted in services and supplies is to add expanded index data to the archived images and/or to digitize more of the filmed images.	-	(4,723,946)	-	(4,723,946)
3.	Equipment Reduction in need for projected equipment.	-	(193,000)	-	(193,000)
4.	Transfers Increase is due to new positions being added that were Board approved on March 9, 2004. Positions priced out higher in budget prep than anticipated in the board agenda item due to employees starting at a higher steps, 401K and retirement costs.	-	50,876	-	50,876
5.	Contingencies Increased due to the remaining unplanned balance from services and supplies to contingencies.	-	6,537,753	-	6,537,753
6.	Revenue The increase revenue is due to the projected increase in recording documents, the work volume has increased significantly due to the real estate economy.	-	-	1,620,000	(1,620,000)
7.	Operating Transfers Out Prior year CIP remodel was recognized last year, funding is no longer required in fiscal year 2004-05.	-	(167,500)	-	(167,500)
<b>Total</b>		<b>6.0</b>	<b>1,814,533</b>	<b>1,620,000</b>	<b>194,533</b>



## Vital Records

### DESCRIPTION OF MAJOR SERVICES

The Vital Records fund was established to support vital records operations, including improvement and automation of vital record systems. Revenue includes fees collected pursuant to Health and Safety code Section 10605.3, for certified copies of vital statistic records. There is no staffing associated with this budget unit.

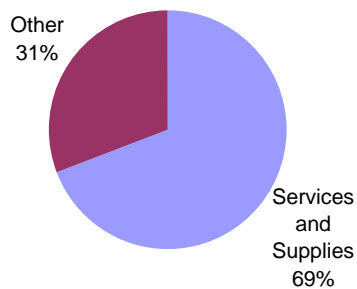
There is no staffing associated with this budget unit.

### BUDGET AND WORKLOAD HISTORY

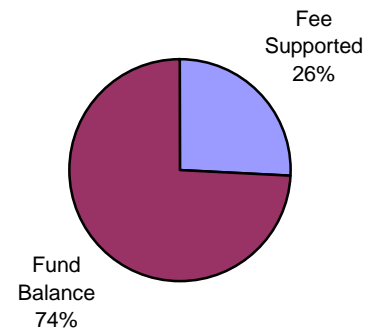
	<b>Actual 2002-03</b>	<b>Budget 2003-04</b>	<b>Estimate 2003-04</b>	<b>Proposed 2004-05</b>
Total Requirements	165,032	524,163	177,373	457,244
Departmental Revenue	131,122	128,000	120,454	118,000
Fund Balance		396,163		339,244

In Accordance with Section 29009 of the State Government Code, the entire unreserved fund balance must be appropriated each year. Accordingly, estimated appropriations in this budget unit are less than budgeted. The amount not expended is carried over to the subsequent year's budget.

### 2004-05 BREAKDOWN BY EXPENDITURE AUTHORITY



### 2004-05 BREAKDOWN BY FINANCING SOURCE



GROUP: Fiscal  
DEPARTMENT: Auditor/Controller-Recorder  
FUND: Vital Records

BUDGET UNIT: SDX REC  
FUNCTION: General  
ACTIVITY: Finance

## ANALYSIS OF 2004-05 BUDGET

	A	B	C	D	E	B+C+D+E F	G Department Recommended Funded Adjustments (Schedule C)	F+G H 2004-05 Proposed Budget
	2003-04 Year-End Estimates	2003-04 Final Budget	Cost to Maintain Current Program Services (Schedule A)	Board Approved Adjustments (Schedule A)	Impacts Due to State Budget Cuts (Schedule B)	Board Approved Base Budget		
<b>Appropriation</b>								
Services and Supplies	177,373	356,663	-	-	-	356,663	(40,551)	316,112
Transfers	-	-	-	-	-	-	141,132	141,132
Total Appropriation	177,373	356,663	-	-	-	356,663	100,581	457,244
Oper Trans Out	-	167,500	-	-	-	167,500	(167,500)	-
Total Requirements	177,373	524,163	-	-	-	524,163	(66,919)	457,244
<b>Departmental Revenue</b>								
Current Services	114,616	128,000	-	-	-	128,000	(10,000)	118,000
Other Revenue	5,838	-	-	-	-	-	-	-
Total Revenue	120,454	128,000	-	-	-	128,000	(10,000)	118,000
Fund Balance		396,163	-	-	-	396,163	(56,919)	339,244

## SCHEDULE C

DEPARTMENT: Auditor/Controller-Recorder  
FUND: Vital Records  
BUDGET UNIT: SDX REC

## DEPARTMENT RECOMMENDED FUNDED ADJUSTMENTS

	Brief Description of Program Adjustment	Budgeted Staffing	Appropriation	Departmental Revenue	Fund Balance
1.	Services and Supplies Reduction is due to more accurate and conservative reflection of actual expenditures.	-	(40,551)	-	(40,551)
2.	Transfers Increase in amount to Library (SAP CLB) for staffing and space for County Clerk functions. Last year the transfers was from fund Systems Development (change in funding source).	-	141,132	-	141,132
3.	Decrease Operating Transfers Out Prior year CIP remodel was recognized last year, funding is no longer required in fiscal year 2004-05.	-	(167,500)	-	(167,500)
4.	Decrease Current Services Estimated 2003-04 projection is under the Budgeted amount.	-	-	(10,000)	10,000
	<b>Total</b>	-	(66,919)	(10,000)	(56,919)



## Records Management

### DESCRIPTION OF MAJOR SERVICES

Records Management is responsible for storage of inactive records and their eventual destruction. This division relocates inactive files from County departments into a central storage facility, where the files are maintained and made accessible to user departments upon request. The division also identifies records eligible for destruction based on schedules established by the owning agency.

The Records Management budget is an Internal Service Fund (ISF). As an ISF any unrestricted net assets available at the end of a fiscal year are carried over to the next fiscal year and are used as working capital and for replacement of fixed assets. Any excess or shortage is incorporated into the rate structure.

### BUDGET AND WORKLOAD HISTORY

	<b>Actual 2002-03</b>	<b>Budget 2003-04</b>	<b>Estimate 2003-04</b>	<b>Proposed 2004-05</b>
Total Operating Expense	220,275	133,772	132,535	146,009
Departmental Revenue	118,331	133,865	130,252	173,349
Revenue Over/(Under) Expense	(101,944)	93	(2,283)	27,340
Budgeted Staffing		2.0		1.0
Unrestricted Net Assets Available at Year End	46,157		(2,283)	

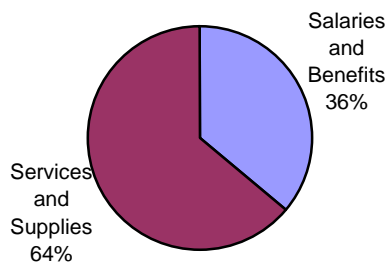
#### Workload Indicators

Shredding/Reams	37,419	26,700		
Storage Cubic Feet	32,531	33,010	32,950	32,648

In Accordance with Section 29009 of the State Government Code, the entire unreserved fund balance must be appropriated each year. Accordingly, estimated appropriations in this budget unit are less than budgeted. The amount not expended is carried over to the subsequent year's budget.

### 2004-05 BREAKDOWN BY EXPENDITURE AUTHORITY

### 2004-05 BREAKDOWN BY FINANCING SOURCE



GROUP: Fiscal  
DEPARTMENT: Auditor/Controller-Recorder  
FUND: Records Management

BUDGET UNIT: IRM ACR  
FUNCTION: General  
ACTIVITY: Finance

## ANALYSIS OF 2004-05 BUDGET

	A	B	C	D	E	B+C+D+E F	G	F+G H
	2003-04 Year-End Estimates	2003-04 Final Budget	Cost to Maintain Current Program Services (Schedule A)	Board Approved Adjustments (Schedule A)	Impacts Due to State Budget Cuts (Schedule B)	Board Approved Base Budget	Department Recommended Funded Adjustments (Schedule C)	2004-05 Proposed Budget
<b>Appropriation</b>								
Salaries and Benefits	101,121	102,448	7,560	-	-	110,008	(57,470)	52,538
Services and Supplies	81,546	81,456	-	-	-	81,456	11,632	93,088
Transfers	347	347	-	-	-	347	36	383
Total Exp Authority	183,014	184,251	7,560	-	-	191,811	(45,802)	146,009
Reimbursements	(50,479)	(50,479)	-	-	-	(50,479)	50,479	-
Total Operating Expense	132,535	133,772	7,560	-	-	141,332	4,677	146,009
<b>Departmental Revenue</b>								
Current Services	130,252	133,865	-	41,807	-	175,672	(2,323)	173,349
Total Revenue	130,252	133,865	-	41,807	-	175,672	(2,323)	173,349
Revenue Over/(Under) Exp	(2,283)	93	(7,560)	41,807	-	34,340	(7,000)	27,340
Budgeted Staffing		2.0	-	-	-	2.0	(1.0)	1.0

DEPARTMENT: Auditor/Controller-Recorder  
FUND: Records Management  
BUDGET UNIT: IRM ACR

## SCHEDULE A

## MAJOR CHANGES TO THE BUDGET

	Budgeted Staffing	Appropriation	Departmental Revenue	Revenue Over/ (Under) Exp
<b>2003-04 FINAL BUDGET</b>	<b>2.0</b>	<b>133,772</b>	<b>133,865</b>	<b>93</b>
<b>Cost to Maintain Current Program Services</b>				
Salaries and Benefits Adjustments	-	7,560	-	(7,560)
Internal Service Fund Adjustments	-	-	-	-
Prop 172	-	-	-	-
Other Required Adjustments	-	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>7,560</b>	<b>-</b>	<b>(7,560)</b>
<b>Board Approved Adjustments During 2003-04</b>				
30% Spend Down Plan	-	-	-	-
Mid-Year Board Items	-	-	41,807	41,807
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>41,807</b>	<b>41,807</b>
<b>Impacts Due to State Budget Cuts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL BASE BUDGET</b>	<b>2.0</b>	<b>141,332</b>	<b>175,672</b>	<b>34,340</b>
<b>Department Recommended Funded Adjustments</b>	<b>(1.0)</b>	<b>4,677</b>	<b>(2,323)</b>	<b>(7,000)</b>
<b>TOTAL 2004-05 PROPOSED BUDGET</b>	<b>1.0</b>	<b>146,009</b>	<b>173,349</b>	<b>27,340</b>



## SCHEDULE C

DEPARTMENT: Auditor/Controller-Recorder  
 FUND: Records Management  
 BUDGET UNIT: IRM ACR

## DEPARTMENT RECOMMENDED FUNDED ADJUSTMENTS

Brief Description of Program Adjustment		Budgeted Staffing	Appropriation	Departmental Revenue	Revenue Over/ (Under) Exp
1.	Salaries and Benefits Move funding for 1.0 Records Management (IRM) Supervisor from IRM to Auditor/Controller-Recorder (ACR). By moving this position to ACR allows it to managed more effectively.	(1.0)	(57,470)	-	57,470
2.	Services and Supplies Increase in ISF communication charges, property insurance, general office expenses and Cowcap.	-	11,632	-	(11,632)
3.	Increase Transfers Due to increase in EHAP charges.	-	36	-	(36)
4.	Decrease in Current Services Estimated revenue is coming in lower than Budgeted Amount.	-	-	(2,323)	(2,323)
5.	Reimbursement Last budget year this reimbursement was to fund the Records Management Supervisor position for salary and benefits. This position is now transferred to ACR to better manage the full scope of duties.	-	50,479	-	(50,479)
<b>Total</b>		<u>(1.0)</u>	<u>4,677</u>	<u>(2,323)</u>	<u>(7,000)</u>





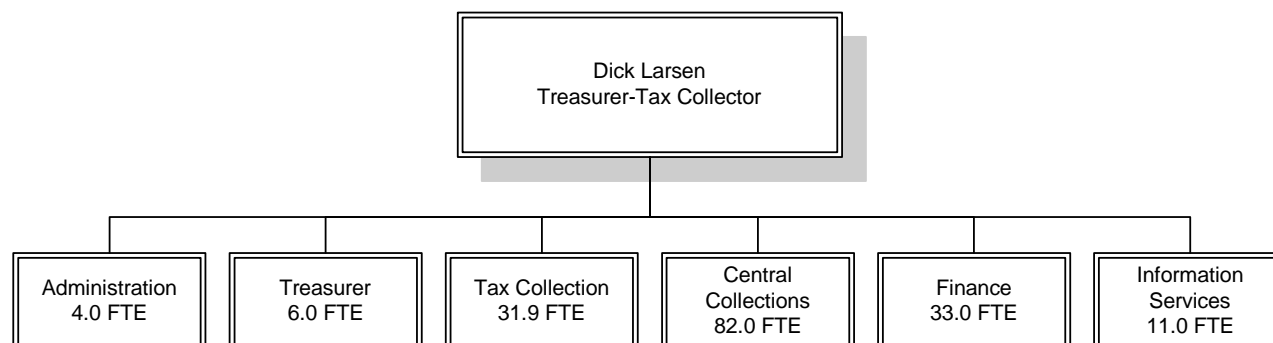
## TREASURER-TAX COLLECTOR

### Richard Larsen

#### MISSION STATEMENT

The mission of the San Bernardino County Treasurer-Tax Collector's office is to conduct County business in a fair, courteous and professional manner that is open and accessible to citizens, the business community, and other public agencies. This office will utilize current and evolving technology to enhance services and improve the reach of those services throughout the region. We will operate efficiently to deliver the highest quality services at the lowest possible cost to the taxpayers of San Bernardino County.

#### ORGANIZATIONAL CHART



#### DESCRIPTION OF MAJOR SERVICES

The Treasurer-Tax Collector is responsible for:

1. Collecting of property taxes.
2. Performing the County's Treasury function.
3. Providing a collection service for the County as well as to provide accounting and collections of court ordered payments.

The tax collection function involves the collection and accounting of property taxes for all county taxing entities that amounts to almost \$1.4 billion in property taxes, county licenses and other fees.

The Treasurer is also responsible for the investment of the county investment pool, which includes county funds and all school districts within the county, as well as providing banking services for these agencies. The Treasurer currently manages assets of almost \$2.9 billion.

The Treasurer-Tax Collector's Central Collections Division expects to collect more than \$33.0 million for the year ended June 30, 2004. The majority of these collections are from court-ordered fines and the Arrowhead Regional Medical Center's delinquent accounts receivable.



**BUDGET AND WORKLOAD HISTORY**

	<b>Actual 2002-03</b>	<b>Budget 2003-04</b>	<b>Estimate 2003-04</b>	<b>Proposed 2004-05</b>
Total Requirements	12,259,298	14,759,934	14,211,612	16,590,989
Departmental Revenue	11,780,858	13,089,868	12,651,923	14,281,283
Local Cost	478,440	1,670,066	1,559,689	2,309,706
Budgeted Staffing		160.0		168.9

**Workload Indicators**

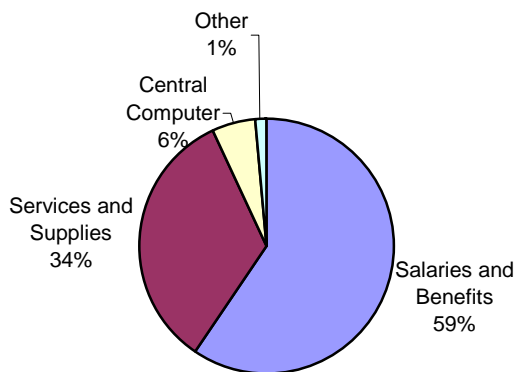
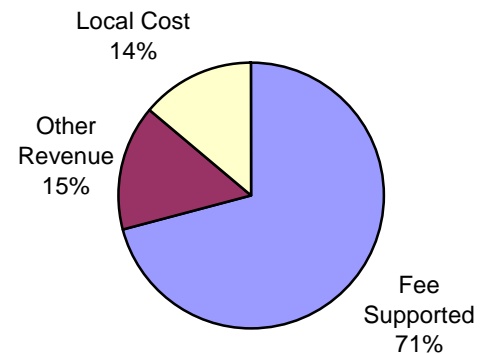
## Tax bills sent Out:

Annual Secured	704,219	711,000	711,264	720,000
Annual Unsecured	42,903	41,000	40,882	41,000
Supplementals	92,003	64,000	75,151	76,000
Total	839,125	816,000	827,297	837,000

## Tax Charges (in millions):

Annual Secured	1,113	1,221	1,221	1,300
Annual Unsecured	73	77	77	78
Supplementals	54	34	50	55
Total	1,240	1,332	1,348	1,433

Phone Calls (Interactive Voice Resp)	318,688	300,000	396,000	460,000
Tax Sale Parcels Sold	3,378	4,700	3,900	4,000
Checks Deposited	2,399,275	2,410,000	2,456,000	2,578,000
Warrants Processed	2,275,821	2,367,000	2,229,000	2,161,000
Pool Assets at Dec. 31 (in thou)	2,233,072	2,250,000	2,886,516	2,900,000
Total collections	30,693,954	31,000,000	31,000,000	33,000,000

**2004-05 BREAKDOWN BY EXPENDITURE AUTHORITY****2004-05 BREAKDOWN BY FINANCING SOURCE**

GROUP: Fiscal  
DEPARTMENT: Treasurer-Tax Collector  
FUND: General

BUDGET UNIT: AAA TTC  
FUNCTION: General  
ACTIVITY: Finance

## ANALYSIS OF 2004-05 BUDGET

	A	B	C	D	E	B+C+D+E F	G Department Recommended Funded Adjustments (Schedule C)	F+G H 2004-05 Proposed Budget
	2003-04 Year-End Estimates	2003-04 Final Budget	Cost to Maintain Current Program Services (Schedule A)	Board Approved Adjustments (Schedule A)	Impacts Due to State Budget Cuts (Schedule B)	Board Approved Base Budget		
<b>Appropriation</b>								
Salaries and Benefits	8,214,221	8,707,558	538,892	36,371	-	9,282,821	582,168	9,864,989
Services and Supplies	4,984,210	5,089,195	336,710	(50,000)	-	5,375,905	184,471	5,560,376
Central Computer	707,960	707,960	226,664	-	-	934,624	-	934,624
Other Charges	-	-	-	-	-	-	13,000	13,000
Equipment	100,000	100,000	-	-	(74,532)	25,468	(25,468)	-
L/P Equipment	-	-	-	-	-	-	81,000	81,000
Transfers	808,104	808,104	-	-	-	808,104	(671,104)	137,000
Total Exp Authority	14,814,495	15,412,817	1,102,266	(13,629)	(74,532)	16,426,922	164,067	16,590,989
Reimbursements	(652,883)	(652,883)	-	-	-	(652,883)	652,883	-
Total Appropriation	14,161,612	14,759,934	1,102,266	(13,629)	(74,532)	15,774,039	816,950	16,590,989
Oper Trans Out	50,000	-	-	50,000	(50,000)	-	-	-
Total Requirements	14,211,612	14,759,934	1,102,266	36,371	(124,532)	15,774,039	816,950	16,590,989
<b>Departmental Revenue</b>								
Taxes	301,290	257,000	-	-	-	257,000	45,000	302,000
Licenses and Permits	1,000	1,000	-	-	-	1,000	-	1,000
Fines and Forfeitures	48,348	50,971	-	-	-	50,971	-	50,971
Use Of Money & Prop	13,413	7,393	-	-	-	7,393	-	7,393
State, Fed or Gov't Aid	52,136	113,156	-	-	-	113,156	(58,156)	55,000
Current Services	10,421,437	10,885,124	338,094	36,371	-	11,259,589	427,094	11,686,683
Other Revenue	1,814,299	1,775,224	-	-	-	1,775,224	403,012	2,178,236
Total Revenue	12,651,923	13,089,868	338,094	36,371	-	13,464,333	816,950	14,281,283
Local Cost	1,559,689	1,670,066	764,172	-	(124,532)	2,309,706	-	2,309,706
Budgeted Staffing		160.0	-	-	-	160.0	8.9	168.9

DEPARTMENT: Treasurer-Tax Collector  
FUND: General  
BUDGET UNIT: AAA TTC

## SCHEDULE A

## MAJOR CHANGES TO THE BUDGET

	Budgeted Staffing	Appropriation	Departmental Revenue	Local Cost
<b>2003-04 FINAL BUDGET</b>	<b>160.0</b>	<b>14,759,934</b>	<b>13,089,868</b>	<b>1,670,066</b>
<b>Cost to Maintain Current Program Services</b>				
Salaries and Benefits Adjustments	-	538,892	307,232	231,660
Internal Service Fund Adjustments	-	563,374	30,862	532,512
<b>Subtotal</b>	<b>-</b>	<b>1,102,266</b>	<b>338,094</b>	<b>764,172</b>
<b>Board Approved Adjustments During 2003-04</b>				
30% Spend Down Plan	-	-	-	-
Mid-Year Board Items	-	36,371	36,371	-
<b>Subtotal</b>	<b>-</b>	<b>36,371</b>	<b>36,371</b>	<b>-</b>
<b>Impacts Due to State Budget Cuts</b>	<b>-</b>	<b>(124,532)</b>	<b>-</b>	<b>(124,532)</b>
<b>TOTAL BASE BUDGET</b>	<b>160.0</b>	<b>15,774,039</b>	<b>13,464,333</b>	<b>2,309,706</b>
<b>Department Recommended Funded Adjustments</b>	<b>8.9</b>	<b>816,950</b>	<b>816,950</b>	<b>-</b>
<b>TOTAL 2004-05 PROPOSED BUDGET</b>	<b>168.9</b>	<b>16,590,989</b>	<b>14,281,283</b>	<b>2,309,706</b>



## SCHEDULE B

DEPARTMENT: Treasurer-Tax Collector  
 FUND: General  
 BUDGET UNIT: AAA TTC

## IMPACTS DUE TO STATE BUDGET CUTS

Brief Description of State Budget Cuts	Budgeted Staffing	Appropriation	Departmental Revenue	Local Cost
Fixed Asset Expense and Operating Transfer Out	-	(124,532)	-	(124,532)
Decrease in equipment purchases and operating transfer out for prior year Treasurer-Tax Collectors remodel, funding is no longer required in fiscal year 2004-05.				
<b>Total</b>	<b>-</b>	<b>(124,532)</b>	<b>-</b>	<b>(124,532)</b>

## SCHEDULE C

DEPARTMENT: Treasurer-Tax Collector  
 FUND: General  
 BUDGET UNIT: AAA TTC

## DEPARTMENT RECOMMENDED FUNDED ADJUSTMENTS

Brief Description of Program Adjustment	Budgeted Staffing	Appropriation	Departmental Revenue	Local Cost
1. Salaries & Benefits	8.9	582,168	-	582,168
Addition of 6.0 positions (1 Supervising Collection Officer, 3 Collectors, 1 Fiscal Clerk II, 1 Clerk III) needed because of increased number of assigned accounts. These positions are funded through reimbursements by the Arrowhead Regional Medical Center and through cost offset from fines collected pursuant to Penal Code Section 1463.007.				
Addition of 2.9 Public Information Clerks needed to serve taxpayers. These positions are funded from tax sale fees, unsecured tax collection fees, penalties on delinquent taxes, payment plan fees, non-sufficient check fees and other miscellaneous fees.				
Other increases due to step increases, paid vacation and administrative leave and other benefits.				
2. Services & Supplies		184,471	-	184,471
Increase in General Office Expense of \$57,000 due to increase in assigned cases.				
Increase in Advertising Expense of \$48,000 for a newspaper advertising campaign that will be used to encourage secured taxpayers to pay more promptly which would lower the delinquency tax rate.				
Increase in Special Departmental Expense of \$42,000 for access to the courts' Offense Tracking System (OTS). This charge is the result of a new MOU with the courts which was approved on Sept. 30, 2003 by the Board of Supervisors.				
Increase in ISF Communication charges of \$37,000.				
3. Other Charges and Lease Purchase Equipment	-	94,000	-	94,000
Increase in Interest of \$13,000 and Principal of \$81,000 for first year of five year lease for two new remittance processing machines.				
4. Equipment	-	(25,468)	-	(25,468)
Decrease in equipment purchases.				
5. Transfers & Reimbursements	-	(18,221)	-	(18,221)
Central Collections budget unit was consolidated into the main Treasurer-Tax Collector department budget unit. With the consolidation the intra-fund transfer between the two departments are no longer need.				
6. Revenue - Taxes & Fines	-	-	45,000	(45,000)
Increases in Interest and Penalties on Delinquent Taxes of \$45,000.				
7. Revenue - State Aid	-	-	(58,156)	58,156
Decrease in State Aid of \$58,156 due to Assembly Bill 3000. It mandates a lower priority for recording criminal fines and fees which affects the timing of the County's portion of these revenues.				
8. Revenue - Current Services	-	-	427,094	(427,094)
Increase in revenue from the Arrowhead Regional Medical Center and for unsecured tax collection fees because of increased assignments and costs.				
9. Revenue - Other Revenue	-	-	403,012	(403,012)
Increase in administrative charges related to increased size and management of investment pool.				
<b>Total</b>	<b>8.9</b>	<b>816,950</b>	<b>816,950</b>	<b>-</b>



## SCHEDULE E

DEPARTMENT: Treasurer-Tax Collector  
 FUND: General  
 BUDGET UNIT: AAA TTC

## FEE REQUEST SUMMARY

Brief Description of Fee Request	Budgeted Staffing	Appropriation	Departmental Revenue	Local Cost
Tax Sale Lot Books - CD		2,500	2,500	-
Reduce the fee charge from \$500 to \$250. These books were previously prepared using a manual imaging process. They now can be produced through an electronic process which produces a cost savings which we would like to pass on to the buyer. No revenue currently budgeted, decrease is estimated to generate \$2,500 in revenue.				
Tax Sale Property Characteristics - CD		12,500	12,500	-
This is a new customer service for tax sale interests. The CD would list the property characteristics of all properties subject to tax sale.				
Total	-	15,000	15,000	-





2004-05 REVISED/NEW FEE REQUESTS  
PROGRAM SUMMARY

GROUP NAME: Fiscal  
DEPARTMENT NAME: Treasurer-Tax Collector  
FUND NAME : General  
BUDGET UNIT: AAA TTC  
PROGRAM: Treasurer-Tax Collector

PROGRAM APPROPRIATIONS AS CURRENTLY BUDGETED	
Budgeted Appropriations	\$ 16,590,989

PROGRAM FUNDING SOURCES AS CURRENTLY BUDGETED	
Current Fee Revenue for listed fees	-
Fee Revenue for fees not listed	11,650,312
Non Fee Revenue	2,630,971
Local Cost	2,309,706
Budgeted Sources	\$ 16,590,989

PROGRAM APPROPRIATIONS IF FEE REVISIONS ARE ACCEPTED	
Revised Appropriations	\$ 16,605,989

PROGRAM FUNDING SOURCES IF FEE REVISIONS ARE ACCEPTED	
Fee Revenue for listed fees	15,000
Fee Revenue for fees not listed	11,650,312
Non Fee Revenue	2,630,971
Local Cost	2,309,706
Revised Sources	\$ 16,605,989

DIFFERENCES (See Following Page for Details)	
	\$ 15,000
	15,000
	-
	-
	-
	\$ 15,000

SUMMARY OF JUSTIFICATION FOR FEE REQUEST(S)	
Loss of General Fund Subsidy	-
Increased Employee Related Costs	-
Increased Inflationary Costs	-
Other	15,000
Total	\$ 15,000

**Briefly Describe the Summary of Justification for Fee Request(s) and the Budgetary Impact to Program if Fee(s) are approved:**  
 (1) The Treasurer-Tax Collector would like to reduce the fee charge for the Tax Sale Lot Books - CD from \$500 to \$250. These books provide actual copies of documents on all tax sale parcels and were previously prepared using a manual imaging process. However, these books can now be prepared through an electronic process which produces a cost savings. We would like to pass the savings on to the buyer of the book. (2) The Treasurer-Tax Collector would also like to offer a new customer service for tax sale interests. The Tax Sale Property Characteristics CD would list the property characteristics of all properties subject to tax sale. Previously, we offered this information on a parcel by parcel basis through our Tax Sale Parcel Data Fee. The new CD would list characteristics of all of the parcels subject to tax sale.



2004-05 REVISED/NEW FEE REQUESTS  
FEE SUMMARY

GROUP NAME: Fiscal  
DEPARTMENT NAME: Treasurer-Tax Collector  
FUND NAME : General  
PROGRAM: Treasurer-Tax Collector

CURRENT FEE ORDINANCE/ CODE SECTION	FEE TITLE/ DESCRIPTION	CURRENT FEE	CURRENT UNITS IN BUDGET	CURRENT FEE REVENUE	PROPOSED FEE	PROPOSED UNITS	PROPOSED/NEW FEE REVENUE	CHANGE IN FEE	CHANGE IN UNITS	CHANGE IN REVENUE	INCREASE IN APPROP	JUSTIFICATION FOR REQUEST INCLUDE BUDGETARY IMPACT IF FEE IS APPROVED
16.023(z)	Tax Sale Lot Books - CD	\$ 500.00		\$ -	\$ 250.00	10	\$ 2,500	\$ (250.00)	10	\$ 2,500	\$ 2,500	Tax Collector is reducing the cost due to changing from a manual imaging process to an electronic imaging process. Treasurer-Tax Collector has not received any revenue for the Tax Sale Lot Books CD for the past few years.
16.023(dd)	Tax Sale Property Characteristics - CD	\$ -		\$ -	\$ 250.00	50	\$ 12,500	\$ 250.00	50	\$ 12,500	\$ 12,500	Tax Collector is offering a new customer service for tax sale interests. The CD would list all of the property characteristics of all properties subject to tax sale.